



# REG Course Breakdown

		Minutes	:	Seconds
<b>Introduction</b>				
0.01	Course Introduction	39	:	31
0.02	REG Introduction	06	:	51
<b>Section 1 - Individual Taxation</b>				
1.01	Individual Income Tax Return	26	:	16
1.02	Filing Requirements	14	:	08
1.03	Individual Income Tax Return - Class Questions	04	:	38
1.04	Gross Income	25	:	12
1.05	Gross Income Continued	20	:	14
1.06	Tax Schedules	11	:	07
1.07	Adjustments for (to) AGI	21	:	15
1.08	Adjustments for (to) AGI Continued	16	:	19
1.09	Adjustments for (to) AGI - Class Questions	04	:	03
1.10	Standard and Itemized Deductions	29	:	19
1.11	Itemized Deductions - Class Questions	04	:	28
1.12	Deductions and Filing Status	14	:	22
1.13	Tax Credits and Other Taxes	13	:	0
1.14	Tax Credits and Other Taxes - Class Questions	02	:	17
1.15	Alternative Minimum Tax	15	:	15
1.16	Alternative Minimum Tax - Class Questions	02	:	22
1.17	Individual Taxation - Class Questions - TBS	12	:	36
1.18	Individual Taxation - Class Questions - TBS Continued	16	:	38
1.19	Research Task Format	07	:	07
<b>Section 2 - Corporate Tax</b>				
2.01	C Corporation Overview	22	:	48
2.02	Formation of a C Corporation	17	:	33
2.03	Corporate Tax Formation - Class Questions	04	:	21
2.04	Income & Ordinary Deductions	22	:	37
2.05	Charity, NOL & DRD Deductions	24	:	23
2.06	Charity and Capital Loss - Class Questions	05	:	43
2.07	Penalty Taxes and Credits	19	:	51
2.08	Penalty Taxes - Class Questions	02	:	59
2.09	Supplementary Schedules - M-1, M-2, M-3	07	:	18
2.10	Supplementary Schedules - Class Questions	04	:	21
2.11	Corporate Distributions	12	:	32
2.12	Corporate Distributions - Class Questions	04	:	07
2.13	Corporate Tax - Class Questions - TBS	13	:	17
2.14	Corporate Tax - Class Questions - TBS Continued	20	:	27
<b>Section 3 - S Corporations</b>				

3.01	S Corporations - Formation and Operation	29	:	38
3.02	Separately Stated Items	12	:	33
3.03	Distributions to Shareholders / S Status	09	:	12
3.04	Qualified Business Income Deduction	41	:	37
3.05	S Corporations - Class Questions	12	:	6
3.06	S Corporations - Class Questions - TBS	10	:	27
<b>Section 4 - Partnership Taxation</b>				
4.01	Partnership Taxation	17	:	02
4.02	Partnership Taxation - Basis	17	:	05
4.03	Operation of Partnership	04	:	34
4.04	Partnership Taxation - Basis - Class Questions	06	:	47
4.05	Partnership Distributions	10	:	50
4.06	Partnership Termination	12	:	54
4.07	Partnership Distributions - Class Questions	03	:	34
4.08	Partnership Taxation - Class Questions - TBS	07	:	24
4.09	Partnership Taxation - Class Questions - DRS	20	:	35
<b>Section 5 - Estates, Trusts &amp; Gift Taxes</b>				
5.01	Estates and Trusts Overview	16	:	05
5.02	Trusts and Operation	12	:	05
5.03	Creation of a Trust	19	:	16
5.04	Estates	05	:	34
5.05	Fiduciary Income Tax Return	22	:	15
5.06	Estates and Trusts - Class Questions	07	:	27
5.07	Gift Tax	20	:	56
5.08	Estate Tax	16	:	58
5.09	Gift and Estate Tax - Class Questions	04	:	24
5.10	Gift and Estate Tax - Class Questions - TBS	07	:	55
<b>Section 6 - Depreciation</b>				
6.01	Depreciation - Real vs. Tangible Personal Property	20	:	43
6.02	Section 179 & Other Cost Recovery Deductions	15	:	20
6.03	Depreciation - Class Questions	07	:	33
<b>Section 7 - Property &amp; Special Property Tax Transactions</b>				
7.01	Property Types - Ordinary, 1231, Capital Assets	19	:	37
7.02	Depreciation Recapture (1245, 1250, Section 291)	11	:	58
7.03	UNICAP and Individual Property Transactions	20	:	42
7.04	Taxation of Property - Class Questions	04	:	00
7.05	Taxation of Property - Class Questions - TBS	03	:	51
7.06	Special Property Tax Transactions	24	:	13
7.07	Special Property Tax Transactions - Class Questions	15	:	36
7.08	Special Property Tax Transactions - Class Questions - DRS	33	:	49
<b>Section 8 - Tax-Exempt Organizations</b>				
8.01	Tax Exempt Organizations	14	:	30
8.02	Tax Exempt Organizations - Class Questions	03	:	37

<b>Section 9 - Filing Requirements &amp; Preparers' Penalties</b>		
9.01	Filing Requirements and Preparers' Penalties	19 : 20
9.02	Multijurisdictional Tax	21 : 30
9.03	Multijurisdictional Tax, Filing Requirements & Preparers' Penalties - Class Questions	07 : 59
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<b>Section 10 - Accountant Liability</b>		
10.01	Common Law Liability	20 : 06
10.02	Common Law Liability - Class Questions	08 : 16
10.03	Federal Security Regulations Liability	16 : 36
10.04	Federal Security Regulations Liability - Class Questions	10 : 22
10.05	Federal Security Regulations Liability - Class Questions - TBS	03 : 02
<b>Section 11 - Ethics, Professional &amp; Legal Responsibilities</b>		
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11.02	Treasury Department Circular 230	11 : 45
11.03	Licensing and Disciplinary Systems	06 : 54
11.04	Private Securities Litigation Reform Act and Working Papers	07 : 01
11.05	Ethics, Professional and Legal Responsibilities - Class Questions	07 : 51
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12.02	Securities Act of 1933	11 : 42
12.03	1933 Exemptions	16 : 02
12.04	1933 Exemptions - Private Placement (Reg D)	09 : 48
12.05	Securities Act of 1933 - Class Questions	06 : 10
12.06	Securities Act of 1934	15 : 50
12.07	Securities Act of 1934 - Class Questions	03 : 18
12.08	Federal Securities Regulations - Class Questions - TBS	09 : 42
<b>Section 13 - Contracts</b>		
13.01	Common Law Contracts - Offer	14 : 47
13.02	Acceptance and Consideration	17 : 07
13.03	Common Law - Class Questions	03 : 18
13.04	Defenses	22 : 42
13.05	Parol Evidence Rule	14 : 20
13.06	Common Law Contracts - Class Questions	04 : 33
13.07	Common Law Contracts - Class Questions - TBS	06 : 55
<b>Section 14 - Sales Contracts</b>		
14.01	Sales of Goods Contracts Formation	15 : 52
14.02	Sales of Goods Contracts Formation - Class Questions	04 : 12
14.03	Title and Risk Loss Transfer	14 : 59
14.04	Sales Warranties & Breach of Contract	15 : 32
14.05	Sale of Goods Contracts - Class Questions	09 : 43

<b>Section 15 - Business Structures</b>		
15.01	General Partnerships	21 : 57
15.02	Fiduciary Duties of Partners	09 : 04
15.03	General Partnerships - Class Questions	08 : 30
15.04	Limited Partnerships, LLC, LLP	25 : 10
15.05	Limited Partnerships, LLC, LLP - Class Questions	02 : 49
15.06	Corporations	13 : 53
15.07	Corporations vs. Partnerships - Class Questions	02 : 19
15.08	Board of Directors	12 : 09
15.09	Shareholders' Rights	12 : 52
15.10	Corporations - Class Questions	05 : 33
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16.02	Regulation of Business Employment, Environment and Antitrust - Class Questions	03 : 34
<b>Section 17 - Property Law &amp; Intellectual Property Rights</b>		
17.01	Property Law	21 : 28
17.02	Property Law - Class Questions	03 : 31
17.03	Different Forms of Concurrent Ownership	16 : 01
17.04	Intellectual Property and Computer Technology Rights	09 : 11
17.05	Property Law and Intellectual Property - Class Questions	04 : 56
<b>Section 18 - Agency</b>		
18.01	Agency Law	20 : 02
18.02	Agency Law - Class Questions	06 : 20
<b>Section 19 - Secured Transactions</b>		
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19.02	Attachment and Perfection	15 : 01
19.03	Inventory Rule	09 : 47
19.04	Secured Transactions - Class Questions	10 : 16
<b>Section 20 - Bankruptcy</b>		
20.01	Chapter 7 Bankruptcy	14 : 48
20.02	Chapter 7 Bankruptcy - Class Questions	01 : 35
20.03	Avoiding Powers of Trustee	11 : 33
20.04	Distribution of Assets Among Creditors	10 : 29
20.05	Chapter 11 and Chapter 13	08 : 47
20.06	Bankruptcy - Class Questions	07 : 54
<b>Section 21 - Debtor &amp; Creditor Relationships (Suretyship)</b>		
21.01	Suretyship	14 : 57
21.02	Suretyship - Class Questions	04 : 50
<b>Section 22 - REG Final Review</b>		
22.01	REG Final Review	07 : 30

Section 23 - Document Review Simulations (DRS) Appendix			
23.01	DRS Introduction	30	: 09
TOTAL COURSE TIME ==> 27 hours, 53 minutes, 52 seconds*			

\* Lecture 0.01, the overall Course Introduction, is excluded from the above REG part time totals.